

108TH CONGRESS  
1ST SESSION

# H. R. 1087

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over for use in medical research conducted through the Department of Veterans Affairs.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2003

Mr. BILIRAKIS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Veterans' Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over for use in medical research conducted through the Department of Veterans Affairs.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Veterans Medical Re-  
5       search Assistance Voluntary Option Act”.

1 **SEC. 2. DESIGNATION OF INCOME TAX OVERPAYMENTS TO**  
 2 **FUND MEDICAL RESEARCH.**

3 (a) GENERAL RULE.—Subchapter A of chapter 61 of  
 4 the Internal Revenue Code of 1986 (relating to returns  
 5 and records) is amended by adding at the end the fol-  
 6 lowing new part:

7 **“PART IX—DESIGNATION OF IN-**  
 8 **COME TAX OVERPAYMENTS**  
 9 **TO FUND MEDICAL RE-**  
 10 **SEARCH**

“Sec. 6097. Designation of income tax overpayments.

11 **“SEC. 6097. DESIGNATION OF INCOME TAX OVERPAYMENTS.**

12 “(a) GENERAL RULE.—Every taxpayer who makes a  
 13 return of the tax imposed by subtitle A for any taxable  
 14 year may designate that a specified portion (not less than  
 15 \$1) of any overpayment of tax for such taxable year shall  
 16 be used for medical research conducted through the De-  
 17 partment of Veterans Affairs.

18 “(b) MANNER AND TIME OF DESIGNATION.—Any  
 19 designation under subsection (a) for any taxable year shall  
 20 be made—

21 “(1) at the time of filing the return of the tax  
 22 imposed by subtitle A for such taxable year, and

23 “(2) in such manner as the Secretary may by  
 24 regulation prescribe, except that such designation

1 shall be made either on the first page of the return  
 2 or on the page bearing the taxpayer's signature.

3 “(c) TREATMENT OF AMOUNTS DESIGNATED.—For  
 4 purposes of this title, the amount designated by any tax-  
 5 payer under subsection (a)—

6 “(1) shall be treated as being refunded to such  
 7 taxpayer as of the last date prescribed for filing the  
 8 return of tax imposed by subtitle A (determined  
 9 without regard to extensions) or, if later, the date  
 10 the return is filed, and

11 “(2) shall be treated as a contribution made by  
 12 such taxpayer on such date to the United States.”

13 (b) CLERICAL AMENDMENT.—The table of parts for  
 14 subchapter A of chapter 61 of such Code is amended by  
 15 adding at the end thereof the following new item:

“Part IX. Designation of income tax overpayments to fund med-  
 ical research.”

16 (c) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to taxable years beginning after  
 18 December 31, 2002.

19 **SEC. 3. DEPARTMENT OF VETERANS AFFAIRS MEDICAL**  
 20 **AND PROSTHETIC RESEARCH GIFT FUND.**

21 (a) IN GENERAL.—(1) Chapter 83 of title 38, United  
 22 States Code, is amended by adding at the end the fol-  
 23 lowing new section:

1 **“§ 8306. Department of Veterans Affairs Medical and**  
 2 **Prosthetic Research Gift Fund**

3 “(a) There is established in the Treasury of the  
 4 United States an account to be known as the ‘Department  
 5 of Veterans Affairs Medical and Prosthetic Research Gift  
 6 Fund’ (in this section referred to as the ‘Fund’), con-  
 7 sisting of such amounts as may be transferred or credited  
 8 to the account under this section.

9 “(b) The Secretary of the Treasury shall, from time  
 10 to time, transfer to the Fund the amounts designated  
 11 under section 6097 of the Internal Revenue Code of 1986.  
 12 Amounts that otherwise would be appropriated for the De-  
 13 partment of Veterans Affairs may not be offset by the  
 14 amount of such transfers to the Fund.

15 “(c) Amounts in the Fund shall be available, as pro-  
 16 vided in appropriations Acts, for purposes of medical re-  
 17 search conducted through the Veterans Health Adminis-  
 18 tration.”.

19 (b) CLERICAL AMENDMENT.—The table of sections  
 20 at the beginning of such chapter is amended by adding  
 21 at the end the following new item:

“8306. Department of Veterans Affairs Medical and Prosthetic Research Gift  
 Fund.”.

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